

FILED IN THE
U.S. DISTRICT COURT
EASTERN DISTRICT OF WASHINGTON

Sep 28, 2016

SEAN F. McAVOY, CLERK

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF WASHINGTON

PHILIP A. DUGGAN,

Plaintiff,

v.

UNITED STATES, INTERNAL
REVENUE SERVICE, TAXPAYER
ADVOCATE SERVICE,

Defendants.

No. 2:16-CV-0034-SMJ

**ORDER DENYING PLAINTIFF'S
MOTIONS TO RECONSIDER**

Before the Court, without oral argument, are Plaintiff Philip A. Duggan's Motion to Reconsider Order Granting Defendants' Motion to Dismiss Counts 8-13 of the Complaint, ECF No. 26, and Motion to Reconsider Order and Amended Order Denying Motion for Release of Levy, ECF No. 27. Plaintiff Duggan asks the Court to reconsider its previous decisions granting Defendant's Motion to Dismiss Counts 8-13 of Plaintiff's Complaint and denying Plaintiff's Motion for Release of Levy. ECF Nos. 22 and 24. Defendant United States opposes both motions. ECF Nos. 28 and 29. Having reviewed the pleadings and the file in this matter, the Court is fully informed and denies both motions. Plaintiff has not presented the Court with

1 any reason under Fed. R. Civ. P. 60(b), a valid new argument, or any other basis to
2 disturb the Court's prior decisions.

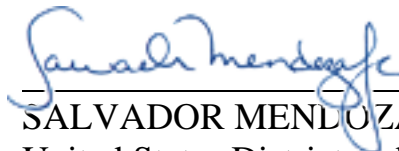
3 Accordingly, **IT IS HEREBY ORDERED:**

4 **1.** Plaintiff's Motion to Reconsider Order Granting Defendants' Motion
5 to Dismiss Counts 8-13 of the Complaint, **ECF No. 26**, is **DENIED**.

6 **2.** Plaintiff's Motion to Reconsider Order and Amended Order Denying
7 Motion for Release of Levy, **ECF No. 27**, is **DENIED**.

8 **IT IS SO ORDERED.** The Clerk's Office is directed to enter this Order and
9 provide copies to Pro Se Plaintiff and all counsel.

10 **DATED** this 28th day of September 2016.

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12 SALVADOR MENDOZA, JR.
13 United States District Judge
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